P-31

G. R. S. IX-5]

Previous references.

File No. 173-07

1919.

Serial Nos. 14416

(S. R.)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 14416

Part B for November 1918

SUBJECT.

Rules for the settlement of the claims of the Inamdars to the today revenue of their villages.

SR. 14) From the Ex. Comm. No. 4824 of 2/12/1908.
Reports certain words as understood in connection with the working up of Rule 13 on the subject.

SR. 16) To the Ex. Comm. in Mysore. No. 6586 of 29/11/18
Returns the tells received with certain remarks and the papers are ordered to be recorded.

W D 1250—GPB—30,000 -28-1-19

R Dewar Rly
11/6/19

R.S. 11] 1909.

GENERAL AND REVENUE SECRETARIAT.

(SM)

NOTES.

File No. 173-07.

~~File Heading.~~

Rules for the Settlement of the Claims of the Inamdars & the todgi previous of their villages

From The Excise Comr

No. 4824 Dated 2/12/08 Received 9/12/08

Diary No. 288 Enclos. 2 & Plan Spare Copies Serial No. 44

Brief Abstract of Letter.

Reports certain doubts entertained in Connection with the working up of rule 13 on the subject of Saliene orders on three points. also submits for sanction 9 refund bills in respect of the villages referred to in G.O. No 600-1 Rev. 12-07 & 14/5/08.

~~Notes and Orders.~~

38 P.

Fresh difficulties arise in individual Cases in working up rule 13 of the rules contained in G.O. No 2054-8 R. (66-92 & 2nd Revised 1901.

This rule was framed three and

Notes—First sheet

GPB—30,000—3-4-07.

Serial No.

Yet it is not completely
No proposed bill has yet
been sanctioned in respect of
the fixed income payable to ~~and~~
Marwaris under this rule.
The very first case received in
this office ~~was~~ related to
Aravankere village. The proposed
and general doubts suggested
themselves in working out
the rule. Before this could be
finally decided the Excise Comr
withdrew the bill in question.
It may however be observed
that the Dewan was inclined
as first Councillor to pay the
Marwaris whatever amount
was actually realised in the
respective villages in whatever
shape it may be, whether
shop rent or free tax. If this
is adopted as final decision
there will be no necessity
to consider the points raised
by the Excise Comr in the
letter under disposal. ~~The~~
It will suffice to substitute

R
SR 150-05

39

GPB—55,000—27-4-09

Serial No.

rules 9 to 13 by a single rule that a specified number will mean the total revenue realised in the village whether that rent or tax or both as there is one or both. ~~etc~~ means the local cess and the establishment charge.

As a consequence another question arises whether rules ~~14 is to stand~~ 14 & 15 are to stand or are to be eliminated as the principle on which the rules were framed to recognise the right is that local body which either consumed in the village concerned or its people contributed to the consumption ~~of local~~ in the surrounding villages ~~of local~~ drawn from its trees. It seems therefore that these rules should stand.

If on the other hand it is considered necessary to keep the rules as they are ~~&~~

40

GPB—55,000—27.4.09

G. R. S. 12]
General and Revenue Secretariat.

File No. 173 of 1907

Serial No.

Heen it is necessary to issue a set of subsidiary instructions relating to the several Double pounds passed by the Excise Comr in para 6 of the letter under reference. The answers to these points are briefly noted in pencil in the margin of the letter.

The Excise Comr has also submitted refund bills in 9 cases which created the double passed by them. These refund bills may be separately dealt with after orders are passed on the points referred to above.

Subs for orders
these
27/4/09

N K

Subs Continued

[As a new procedure is adopted in these bills in respect of the refund of the amounts for 1892-93 to 1898-99 and as a reference is made to this in the

41

NOTE—Contn. sheet.

GPB—55,000—27.4.09

similar cases the Note is continued

Where a case under rule 2 of the rules the remitted Remainder gets the revenue realised in his village (from ryotwari or Inam or both as the case may be — The Dasis case represented that accounts were not available to show the actual collection in certain cases and that the figures given cannot be verified with reference to the Treasury vouchers. Thereupon Govt. suggested a selection as in G.O. No 1282-91-Sh 173-07 dt 17th July 07. The Inspector of Stamps has been the procedure of Stamping and portions is unworkable, ~~and that the proper course would be to refund the amount collected for a fixed number of years and that the Collector should be asked to report for the remaining years~~ He has therefore recommended the refund of the amount of demand for the above years on the ground that the whole

42

Note—Contn. sheet.

GPB—55,000—27.4.09

Serial No.

2nd August 1901, particularly in respect of rules 12 & 13. Here is an exhaustive discussion of some of the points in S.R. file no 156 of 03 footing bills and it is understood that the matter is under the consideration of the Diwan.

Perhaps the disposal of the question will be facilitated if a personal Conference with the Excise Comm. can be arranged (after the festivities are over)

31/5/16

Sec'y. (For further notes and orders in the matter please see S.R. file No. 94-14, Sls. 1-5). The refunds bills may be returned to the Excise Comr., as he is now authorized to sanction them himself. (Vide G.O. No. Rl. 4521-70 / G.O. 155-16-2 dated 14-2-17). Submitted with a draft

24-6-18

19-11-18

20-11-18

Issue after perusal by Revr Sec'y in this relates to a very old question the disposal of which depended on these questions.

NOTE—Contn. sheet.

GPB—55,000—27-4-09

Revr Sec'y 25.11.18 22/

G. R. S. III-2j

General and Revenue Secretariat. | S.R. File No. 173 of 1917.

Serial No.	
16	To the Excise Comm. No. 6586 dated 29-11-18 Returns the bills received with 14 with certain remarks.

NOTE—Contn. sheet.

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

Bangalore, dated 2nd December 1909.

From

H. H. Sparkes, Esquire,
Excise Commissioner in Mysore.

To

K. S. Chandrasekhara Aiyar, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments.

In submitting herewith the marginally noted references from

(1) Copy of No.566, dated 9-2-1909. the Deputy Commissioner, Mysore District,
(2) No.300, dated 18-10-1909.

regarding the calculation to be made under Rule 13 of the rules -- issued in Government Order No. Fl.1650-9/S.R.166-92, dated the 19th September 1904, I have the honor to state that there is some difficulty though not identically of the same nature as urged by the Deputy Commissioner of Mysore, in calculating the lump sum grant referred to in the rule under advertance. The first clause of the rule lays down that (1) the Inam village should be entitled to the Excise revenue from toddy, (2) that it should have toddy yielding trees and (3) that from these trees the proprietor should have derived revenue from Government contractors under the Farming system. The question now arises, whether any sum is payable to an Inamdar in whose village there are no toddy yielding trees or who did not derive any revenue

from

D2185

19

From

H. H. Sparkes, Esquire,
Excise Commissioner in Mysore.

To

K. S. Chandrasekhara Aiyar, Esqr.,
B. A B. L.,
Secretary to the Government of
H. H. the Maharaja of Mysore,
Genl. and Rev. Depts.

Dated 2 · 12 · 1904

Despatched

Received

General No. 4802

Enclosure No. 2 & 4 bills in duplicate

SUBJECT.

Submitting for consideration of Government certain points regarding the Calculation to be made under Rule 13 of the rules issued in Government Order No H-1650-9/S.R. 166-92, Dated 19. 9. 1904.

GPB—2,000—31-7-03

from Government contractors during the farming system, but whose claim to the toddy Excise revenue of the village has been allowed by Government. There are cases of this kind and the orders of Government on this point are solicited.

2. Next coming to the rule of proportion, the quantities are

(1) Average Government Revenue from toddy for the years 1892-93 to 1896-97 of the taluk in which the alienated village is situated;

(2) Population of the whole taluk, excluding the population of the Inam village;

(3) Excise Revenue from toddy of the alienated village; and

(4) Population of the village.

With reference to the first item, what is meant by the average Government revenue ? It evidently excludes toddy revenue pertain--ing to all the Inam villages in the taluk and includes only the Aiyen Government toddy revenue. The first difficulty that arises is how are cases of Inam villages in which there is no toddy -- revenue whatsoever, should be dealt with. This is of course what is referred to in the first para. The second and the most -- important point for consideration is whether in taluks like Mysore, Bangalore and Bowringpet the average Government revenue from toddy should include the toddy revenue of the Mysore and Bangalore --

cities

cities and the Kolar Gold Fields. If such revenue is included the Inamdar will get a greater sum than if they are excluded. The increased revenue in the cities and the Kolar Gold Fields is the result of various causes with which the Inamdar has nothing to do and to the benifit arising from which he is not entitled. It is the Government which has the sole right to such increased profits. If this view is correct then it follows that in the taluks of - Mysore, Bangalore and Bowringpet, from the average Government - - revenue, should be excluded the toddy revenue of the cities and the Kolar Gold Fields. In fairness to the Inamdar, from the popula -tion of the taluk should also be excluded the population of the cities and the Kolar Gold Fields. A third point in this connec- tion is that it may so happen that all the Inam revenue excluded from the average Government revenue may not become Inam revenue by virtue of many of the claims of the Inamdars being disallowed. In this case the Inamdar may become the sufferer. This question cannot be satisfactorily answered until the claims of all the Inam villages in a taluk are finally settled. But the difficulty can be almost overcome by the suggestion made in para 3 infra.

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3. As regards the second term, what is the meaning of the words "population of the whole taluk" ? Do they include the population of all Inam villages other than the one in question ? The ex-

-clusion

exclusion of the population of the Inam village is directed because the first term excludes the revenue of such village. If it be so it follows that the population of the wole taluk excludes the - - population of all Inam villages in the taluk as the average Govern--ment revenue does not include the Inam toddy revenue of the taluk. But a difficulty arises where all the Inam villages in any taluk have no Excise revenue from toddy. The most equitable solution of the case appears to be to exclude from the population of the - - taluk the population of only such of the Inam villages whose - - Excise revenue from toddy has been excluded from the average Govern--ment revenue. This mode of calculation will almost answer the third point referred to in the last para.

4. The next question is whether it is demand or the collection that has to be taken as the basis in making the calculation. There cannot be any doubt that it is the collection that has to be taken and not the demand for the simple reason that however small the - - amount may be, the Government cannot undertake to pay to the Inamdar what it has not actually realized. Besides any least amount paid in excess to the Inamdar is a decided loss to Government and what more as the lump sum grant once fixed will continue for ever, this loss will be a recurring item every year. Further the sum total of such excesses in the case of all cases falling under Rule 13 may

not

not be inconsiderable.

5. The last point for decision is whether the 6 per cent - - establishment charges have to be deducted from the lump sum arrived at by the rule of proportion. In my opinion the result of the proportion is liable to a deduction of 6 per cent on account of such charges as in the rule of proportion the same have not been taken into consideration.

6. The points for decision in connection with rule 13 are, therefore, the following:-

(1) Whether Inam villages whose claims have been allowed by Government but which do not contain toddy yielding trees or in which there was no revenue derived from Government contarctors during the Farming system, should get any revenue under Rule 13.

(2) Whether in the Mysore, Bangalore and Bowringpet taluks from the Government ~~average~~ average revenue should not be excluded the - toddy revenue of the cities and the Kolar Gold Fields.

(3) Whether under the term "population of the whole taluk" should be included only all such population of the taluk as the corresponding toddy revenue is included in the average Government revenue.

(4) Whether the calculation is not to be based on collection only and not on demand.

(5)

(5) Whether the lump sum arrived at by the rule of proportion should not be further subjected to a deduction of 6 per cent on account of establishment charges.

7. In view of the authoritative decision of Government on the aforesaid points the marginally noted refund bills which are in duplicate have been countersigned only for the amount due for the farming period and I request that the bills may kindly be sanctioned and transmitted to the Comptroller for audit and adjustment of the advance already made to the Inamdar. The other 5 refund bills are also submitted for reference and retu

(1) Hebbankuppe.
(2) Javarankuppe.
(3) Lalanakere.
(4) Rampatna.
(5) Gerasanahalli.

I have the honor to be,
Sir,
Your most obedient servant,

Excise Commissioner.

34.

Exc to SR 173-01
S-14

15

From

M. Kantharaja Urs. Esquire B. A.,

Deputy Commissioner,

Mysore District.

To

H. H. Sparkes Esquire,

Excise Commissioner in Mysore.

No. 566 dated 6th February 1909.

Sir,

I have the hoor to state that owing to lack of explicitness in the language of Rule 13 of August 1901 as modified in - Government order No. 1650-9/S.R. 166-92 dated the 19th September 1904, the working out of the proportion prescribed in that rule in order to fix the lump sum grant payable from the year 1897-98 onwards to such of the privileged Inamdars as have only date groves in thier villages is greatly hampered. There are many such cases in this District. It is la id down in the above rule that the lump sum should bear the same relation to the population of the Inam village in a given case as the average Government Excise Revenue from toddy for the years 1892-93 to 1896-97 of the Taluk in which the alienated village is situated, bears to the population of thewhole Taluk excluding the population of the Inam village. But it is not made clear whether, in ascertaining this average Government Excise Revenue from the Departmental Accounts, the - amounts of shop and grove rents as they were fixed at the Annual Sales, or, in other words, the Demand, have to be taken as the - Excise Revenue from toddy contemplated in the sale, or, only the actual collections credited to the Treasury on account of the - afore-said two items of Excise Revenue from toddy prevailing in - those years. The former interpretation, i. e., taking the demand as representing the Excise Revenue appears to be the one intended by Government, as it makes for a fair valuation of the revenue and renders the rule easily workable. For, if the actual collections were taken to be what is meant by the term "Excise revenue" in the above rule as is done in the cases of Settinakanhalli and Tirnalli

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, refund bills (Vide Excise Commissioner's Official Memorandum No. 5642 dated the 12th December 1908 and docket No. 5700 of the same date) the work of ascertaining these figures from the departmental and Treasury accounts would be an impracticable task causing endless delay in the preparation of refund bills. There are no accurate and detailed statistics pertaining to the Farming system available in the former and no separate credit entries shewing realizations of Government and Inam sources of Excise revenue in the latter accounts and consequently the verification of the credit entries and certifying to thier correctness so as to meet the requirements of the Comptroller has proved an imposibility in the District Treasury. For this very reason many refund bills sent to the District Treasury for credit certificate are still pending disposal in that office.

The rule of proportion laid down in Government order No. Fl 282-91/S.R. 173-07 dated the 17th July 1908, cannot improve the matter as the method of calculation therein prescribed would also present the same difficulty of compilation and verification, if "Excise revenue" were interpreted as the amount actually realised and credited to the treasury.

Besides there is no guarantee that the actual collection of a particular year includes only the demand for that year, as it most likely happen that the arrears of previous years may also have been collected in that year as is illustrated in the Tirnalli refund case referred to above. It is not easy to trace out correctly from the Treasury Accounts what amount pertains to that particular year and what to previous years.

The actual difference between the two items, viz, the demand and the collections will not be much in so far as they relate to the calculations of the lump sum grant; whereas the facilities created for the prompt preparation of refund bills by taking the first in preference to the other will be comparatively great

Under these circumstances I request you to obtain the sanction

of

of Government for this interpretation of the Excise Revenue in the rule under advertence.

I have etc.,
(SD) H. Seetharamiah.
for Deputy Commissioner.

" Copy "

for Excise Commissioner.

37

D. No. 3411
1908-09 118

Ex to SR 473-07
SL 14

From K. Chandy Esquire BA.,
Officiating Deputy Commissioner
Mysore District

To

H. H. Sparkes Esquire
Excise Commissioner in
Mysore

Dated 18th } Bangalore
Despatched } October 1909.
Received

General No. 300 Nine refund bills
No. in duplicate
Enclosure No. and 2

VKS

Submitting refund bills on account of toddy revenue within the Inamdar of Chik-Balalu and 9 other villages in the Hunsur Taluk, for Countersignature and transmission to Government for Sanction.

Being up for orders

5/11/09

No.

Office of the Deputy Commissioner

Dated Mangalore 18th October 1909.

From,

K. Chandy Esquire B.A.,

Officiating Deputy Commissioner

Mangalore District.

To,

The Excise Commissioner

in Mysore

Bangalore.

Sir,

With reference to Government Proceedings No. 600-1 Ex. J. 12-01 dated 14th May 1903 allowing the claim of the Inamdar to the Excise revenue from toddy of Dodda Belalu and twelve other villages in the Hunsur District, I have the honor to submit herewith, for favor of your Countersignature and

(9)

forwarding to

forwarded to Government for sanction,
refund bills in respect of the
marginally noted ten villages and to
state as follows:—

1. Chikka Belalu +
2. Haralur +
3. Bellatoora +
4. Kerekuppe +
5. Hebbanakuppe ✓
6. Javarankuppe ✓
7. Dodvaddarakere +
8. Kalavarakere ✓
9. Ramapatna ✓
10. Gowdakalli ✓

(a) It is laid down in the Government Order under adverteuce that the payment be regulated by rules 2, 5, 6, 9 and 13 of August, 1901. But of the thirteen villages forming the subject of the above order only Dodda Belalu has a toddy shop as well as a date grove. The payment of its toddy Excise revenue since 1892-93 has therefore to be regulated by rules 2, 5, 6 and 9 and a refund bill in the case will be submitted on receipt of the full particulars of the sums due under each of these rules, from the taluk. All the remaining twelve villages, which have

have only groves, come under rules 2 and 13 with the exception of the two by name Hancha and Manchideranhalli, in which both the rules become inoperative, there being no accruals on account of grove farm rent-for payment under the one and no population for calculation of payment-under the other.

(6) Of the ten villages for which refund bills have now been prepared only Hebbankuppe, Jaranikuppe, Lalanakere, Rampatna and Gersanhalli have yielded grove rent during the farming System, the groves in the rest not having been sold at all during that period; while all these villages, except the last named Gersanhalli, which is a "Mechiraki" village, have

have population; and the payment for the year 1897-98 onwards has been fixed in each of these cases in accordance with the process of Capitalisation prescribed by rule 13 as amended in Government Order No. R. 1650-9 S.R. 166-92 dated the 19th September, 1904.

(c) It may be explained that the dues of the Inamdar on account of Government in the case of the five Villages named in the foregoing para is based on the Sale Registers for the years concerned and the Explanatory Memo of arrears dated the 6th July, 1909 received from the Amildar of Hunsur Taluk. These two departmental accounts together furnish the actual realisations refundable to the Inamdar

Inamdar in a way that precludes all doubt as to their correctness, for, it may be noted, that the entries in the last mentioned account have been caused to be carefully scrutinized in the taluk in connection with the work of remission and collection now in progress under the control of the District Emergency Officer. Besides, as it is not possible to verify these figures satisfactorily from the Treasury "C" Accounts for want of specific references pertaining to the credit of the sums represented by them and as the rule of proportion based on the revenue of the five later years ending with 1902-03, provided as an alternative

therefore, that, if there is to be any appreciable difference in the Lump Sum, the error in the quantity furnished by the departmental accounts should necessarily be many hundred times, and, in the case of an Inam Village containing a small number of population, several thousand times in excess of the difference entailed. To take two typical instances from the refund cases now submitted for sanction by way of illustration. In the case of the Village of Hebbankuppe the population whereof according to the Census of 1901 is 459, the proportion between the population of the village and the population of the taluk of Hunsur less the population of Hebbankuppe is 1:251, ignoring fractions

the lump sum for this village is therefore obtained by dividing the average Government Excise revenue from toddy for the years 1892-93 to 1896-97 (as distinguished from the toddy revenue accrued in the Kanam villages of the taluk during the same period) by 251. Hence in order that there may be a rise or fall of one rupee in the Lump Sum there should be a corresponding increase or decrease of Rs 251 in the amount of the average Government Excise revenue, or, more directly expressed, the error in the figure furnished by the departmental accounts should amount to Rs 1255 for the five years. Similarly in the case of Oddvadakke-ara-a village the population of which is only 85, the error should range up to Rs 6810 to cause any perceptible

perceptible change in the lump sum.
But it may be safely asserted that
the combined data furnished by the
Sale Registers and the "Bakí Datte"
are far too exact to admit of errors
of such magnitude. It is thus plain
that the above named accounts are
all that is really and properly necessary
for an accurate calculation of the
Inamdar's dues under rule 13, and that
to strive after a verification of these
accounts from the maze of Treasury
Accounts, scattered as the latter are
over a period of possibly 16 years, is
an unnecessary and, after all, un-
availing labour which may well be
dispensed with.

2. Under these circumstances and
in view of a speedy settlement of the
long pending claims of the Inamdars

Pramdaro in a number of cases of like description, I beg that you will move Government in the matter of sanctioning the enclosed refund bills.

3. An extract of the Sale Registers of the Hunsur Taluk for the years 1892–93 & 1896–97 together with a copy of the Explanatory Memo of arrears dated the 6th July, 1909, is herewith enclosed for kind reference.

I have the honor to be,

Sir,

Your most obedient Servant,

H. Seetharamiah

For Officiating Deputy Commissioner

Mysore District.

G. R. S. VI—G/32]

SUBJECT.....

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.....

Diary No. of letter replied to 21897 of 1909

Section S. R.
File No. 173-0
Serial No. 16

GENERAL AND REVENUE SECRETARIAT
( )
, *the* *191*

Cert file
No. 6586
0729.11.18.

Date of issue 29.11.18

Signed by M B.T. Kesava Iyer

To

The Excise Comr.

Sir,

I am directed to return herewith the refund bills received with your letter No. 4824 dated 2nd Decr. 1909, as you are now authorized to sanction such bills vide G.O. No. Jl. 4521-70 dated 14th Feby. 1917, G-Jl. 155-16-2. I have etc.,

22/11/18
Secy to Govt.
Rev. Comr.

over.